

FILE CO
DARLENE GREEN
Comptroller



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS

Internal Audit Section



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October 28, 2004

Ms. Myisa Whitlock, Director
Adams Park Community Center
4317 Vista
St. Louis, MO 63110

RE: Fiscal Monitoring Report of Adams Park Community Center (2005-SLA5)

Dear Ms. Whitlock:

Enclosed is a report of our fiscal monitoring review of Adams Park Community Center's contract with the Department of Human Services (Contract #48983) for the period July 1, 2004 through August 31, 2004. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Adams Park Community Center. Our fieldwork was substantially completed on September 27, 2004.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and through an agreement with the Department of Human Services to provide fiscal monitoring to all grant sub-recipients. If you have any questions, please contact me at 613-7257.

Sincerely,

Dwayne Crandall, MHA, CIA, CPA
Internal Audit Supervisor

cc: Honorable Darlene Green, Comptroller
Patrick Brennan, Accounting Manager, Department of Human Services

Enclosure



CITY OF ST. LOUIS

*DEPARTMENT OF HUMAN SERVICES (DHS)
ST. LOUIS AREA AGENCY ON AGING (SLAAA)*

*ADAMS PARK COMMUNITY CENTER
DOCUMENT #489834*

FISCAL MONITORING REVIEW

JULY 1, 2004 THROUGH AUGUST 31, 2004

PROJECT #2005-SLA5

DATE ISSUED: OCTOBER 28, 2004

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
ST. LOUIS AREA AGENCY ON AGING (SLAAA)
ADAMS PARK COMMUNITY CENTER
FISCAL MONITORING REVIEW
JULY 1, 2004 THROUGH AUGUST 31, 2004**

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**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
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FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Adams Park Community Center

Contract Period: July 1, 2004 through June 30, 2005

Contract Amount: \$12,717

Contract Number: 48983

The funds are used to provide services such as congregate meals and home delivered meals for elderly and disabled residents of the City of St. Louis, in accordance with Title III of the Older Americans Act.

Purpose

Our purpose was to determine Adams Park Community Center's compliance with federal, state and local Department of Human Service (DHS) requirements for the period July 1, 2004 through August 31, 2004 and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Adams Park Community Center's internal controls relating to the grant administered by St. Louis Area Agency on Aging (SLAAA), tested evidence supporting the reports the Agency submitted to SLAAA and performed other procedures considered necessary. Our fieldwork was substantially completed on September 27, 2004. Management's responses were received on October 26, 2004 and have been incorporated into this report.

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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

Adams Park Community Center did not fully comply with federal, state and local Department of Human Service requirements.

Status of Prior Observations

The prior fiscal monitoring review dated November 5, 2003 noted one observation:

- Program Income was not deposited timely. **(Resolved.)**

A-133 Status

We obtained a letter from the Director of the Agency dated August 20, 2004 stating that an A-133 Audit was not required because the Agency did not expend \$500,000 or more in Federal funds for the year ended June 30, 2004.

Summary of Current Observations

We made a recommendation for the following observation, which if implemented, could assist Adams Park Community Center in fully complying with federal, state, and local DHS requirements.

- Total expenditures were not accurately recorded.

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**DETAILED OBSERVATIONS, RECOMMENDATIONS,
AND MANagements RESPONSES**

Total Expenditures were not Accurately Recorded

The Department of Human Services policy guidelines require the Agency to submit accurate monthly reports. The Agency's Non-federal report was inaccurate. Total expenditures for the month of July 2004 reported to SLAAA were \$5,130. We recalculated expenditures from the July 2004 disbursement journal and showed expenditures of only \$2,779. The Agency included SLAAA funds earned of \$2,164 and program income of \$187 in the total expenditures year-to-date. This resulted in an overstatement of expenses by \$2,351. Providing accurate financial records is essential in ensuring reliable information is obtained and matching requirements can be effectively monitored. We recalculated the matching amount based on correct expenditures and found the Agency appeared to meet the match at the time of our visit.

Recommendation:

The Agency should include only actual expenditures when reporting its non-federal expenditures year-to-date to DHS. We recommend that the Agency make the necessary adjustments on its next Non-Federal Report.

Management's Response

Adams Park Community Center (formerly known as Midtown Senior Citizens), concur with the observation provided.... There was a misunderstanding on the proper way to document total expenditures. APCC will comply with federal, state and local (DHS) requirements by reporting only the accurate expenditures year-to-date. APCC will make the necessary adjustments on its next Non-Federal Report.